IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 8318 of 1996

Between:

M/s. Chenai Finance Co.Ltd., Rep. Director MR.Darius,
S/o. Late S.R.Chenoy. Hyderabad.

..... PETITIONER

AND

1 Government of A.P., Rep. Principal Secretary.,
Revenue (C.T.) Dept., Secretariat Buildings,
Hyderabad.
2 The Commercial Tax Officer, Basheerbagh,
Hyderabad.

...RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate writ, order or direction particularly one in the nature of Writ of Mandamus, declaring the amendment made to Section 5-E of APGST Act by Act.No.22/1995 w.e.f.,, 01/04/1995 illegal, ultra vires of the powers of the State Legislature and violative of ARt.286 of the Constitution of India and against the scheme of the APGST Act which provides for single point taxation of goods in the State of A.P., and consequently quash the orders dated 12/09/1995 passed by the 2nd respondent and pass such other orders that may deem fit and proper in the circumstance of the case.

Counsel for the Petitioner: MR.K.RAJI REDDY

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court at the stage of admission made the following :

ORAL ORDER: (Per Sri BRSR.J)

The constitutional validity of Section 5-A of the A.P.General Sales Tax Act as amended by Act 22 of 1995 has been upheld by this Court in the decision reported in TATA CONSULTANCY SERVICES Vs. STATE OF A.P.

Following the same, this writ petition is dismissed without any orders as to costs.

(B.SUDERSHAN REDDY,J)

DT.27..04..2005

(C.V.RAMULU,J)

msv.

To

1 The Principal Secretary.,
Revenue (C.T.) Dept., Secretariat Buildings,
Government of A.P., Hyderabad.
2 The Commercial Tax Officer, Basheerbagh,
Hyderabad.

3 2CCs to GP FOR COMMERCIAL TAX, High Court of A.P.

Hyderabad (OUT)

4 2 CD copies.